

DATE

Suzonne V. Cowart, CPA  
13366 Hooper Road, Suite C  
Central, Louisiana 70818

Re: **Louisiana Board of Ethics**  
**Docket No. 2020-884**

Dear Ms. Cowart,

The Louisiana Board of Ethics, at its meeting on January 8, 2021, considered your request for an advisory opinion as to whether the Code of Governmental Ethics ("Code") would prohibit you from providing accounting services to Central Chamber of Commerce, Inc.

#### FACTS PROVIDED

You are a Certified Public Account ("CPA") and currently contract with the City of Central to serve as the Finance Director. Your duties as Finance Director include processing the City's payroll, preparing payroll tax returns, and remitting all payroll taxes. You also assist the Mayor in the preparation of the budget, oversee annual audits, and review all monthly closeout documents and financials. You do not have signature authority over the City's bank accounts or investments and you do not have approval authority over any expenditures for the City.

The Central Chamber of Commerce Inc. ("Central Chamber") is a non-profit corporation that promotes the business and professional interests of its members and enhances the economic, cultural, and recreational opportunities for the citizens of the City. The Central Chamber has entered into a Cooperative Endeavor Agreement with the City for the Chamber to provide economic development activities, including, but not limited to, events to promote the community, business retention, and attracting new businesses to the City. Central Mayor David Barrow serves as the contact for the Cooperative Endeavor Agreement.

The Central Chamber's current accountant is retiring at the end of 2020. You have been asked by the Central Chamber to provide accounting services to them, which would include payroll processing, remitting and filing payroll taxes and returns, and preparation of annual tax returns.

## **LAW**

La. R.S. 42:1111C(2)(d) provides that no public servant shall receive anything of economic value for, or in consideration of services rendered, or to be rendered, to or for any person who has, or is seeking to obtain, a contractual, business, or financial relationship with the public servant's agency.

## **CONCLUSION**

The Board concluded, and instructed me to inform you, that Section 1111C(2)(d) would prohibit you from providing compensated services to the Central Chamber, while the Central Chamber has a contractual, business, or financial relationship with your agency, the City of Central.

This advisory opinion is based solely on the facts as set forth herein. Changes to the facts as presented may result in a different application of the provisions of the Code of Governmental Ethics. The Board issues no opinion as to past conduct or as to laws other than the Code of Governmental Ethics, the Campaign Finance Disclosure Act, the Lobbyist Disclosure Act, and conflict of interest provisions in the gaming laws. If you have any questions, please contact me at (800) 842-6630 or (225) 219-5600.

Sincerely,

**LOUISIANA BOARD OF ETHICS**

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David M. Bordelon  
For the Board

**DISCLAIMER**  
This is a draft opinion and it is NOT an opinion of the Louisiana Board of Ethics. No party may rely on the facts or conclusions. The analysis and conclusions herein are provided for discussion purposes only, and are subject to change or revision at the meeting of the Board of Ethics in which this matter is considered.